

HOUSE BILL, No. 232.]

HOUSE OF REPRESENTATIVES, November 26, 1864.—Read first and second times, in special order, and ordered to be printed.

[By Mr. LYON, from Committee on Ways and Means.]

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A BILL

To be entitled “An Act to exempt from taxation the capital of bonds and certificates issued by the Confederate States.”

1     SECTION 1. *The Congress of the Confederate States of America do*  
2     *enact*, That henceforth no tax shall be assessed upon the amount or  
3     value of any bond, or any certificate of loan or of indebtedness,  
4     issued or to be issued by the Confederate States of America:  
5     *Provided, however*, That the same amount of tax as upon income  
6     derived from other sources, shall be assessed, levied and collected  
7     upon the dividends or interest of all such bonds and certificates,  
8     except those of which the dividends or interest are or may be  
9     specially exempted by law from taxation.

1     SEC. 2. This act shall be in force from and after the passing  
2     thereof.

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